

Dealers must file a Monthly Report of Sale for each month listing each vehicle sold wholesale, nonresident sale, or retail sale in which a temporary permit was not issued. If there were no vehicles sold, then write "None" on the form. The form for this report, TC-928, can be obtained [by clicking here](#) or from the Tax Commission Warehouse by calling 801-297-3878 and should be sent to the department within 10 days after the end of the reporting month (41-3-301 UCA).

Frequently Asked Questions

If I sell a vehicle "As-Is" and do not issue a temporary permit, do I have to report that sale?

Yes, on your monthly report of sale. In addition you must collect the sales tax from your customer and complete the dealers report of sale on an application for title for your customer to show the motor vehicle division that the sale was from a dealer and that the sales tax has been paid.

If I sell a vehicle, permit it, and do the title and registration work for the customer, how do I report that sale?

By completing the dealer's report of sale on the application for title.

I sold a vehicle that was less than 10 years old to the crusher. Do I have to list the odometer reading?

Yes. Federal and state laws require that the odometer reading be reported on sales of vehicles less than 10 years old.